

NORTH DAKOTA

Law	Chapter 57-43.1, Motor Vehicle Fuel and Importer for Use Taxes; Chapter 57-43.2, Special Fuels and Importer for Use Taxes; Chapter 57-38 (income tax).
Definitions	Alternative fuel: includes natural gas, compressed natural gas, liquefied petroleum gas, liquefied natural gas, hydrogen, electricity, and any other fuel if at least 85% methanol, ethanol, any other alcohol or any combination. [Sec. 57-38-01.19] Motor vehicle fuels: all products commonly sold as gasoline, regardless of their classification or use, and any liquid subject to certain distillation standards, and includes alcohol blended with gasoline. [Sec. 57-43.1-01(10)] Special fuel: all combustible gases and liquids used to propel motor vehicles, including compressed natural gas, all gases and liquids meeting certain specifications, and alcohol-blended fuels. [Sec. 57-43.2-01(17)]
Tax Rate	20¢ per gallon. [Secs. 57-43.1-02, -.2-02] CNG equivalent is 120 cu.ft. [57-43.2-02]
Tax Breaks	None, as of 1/1/95.
Exemptions	Tax on special fuel used for nonhighway purposes is refunded. [Sec. 57-43.2-02(3)]
Gasohol	No specific provisions.
Special Provisions	None.
Income Tax	Effective for tax years beginning after 12/31/92 and through 12/31/97, a credit is available for the cost of equipment used to convert a North Dakota-licensed vehicle to alternative fuels. The credit equals 10% of the cost of the equipment up to a maximum \$500 per vehicle. [Sec. 57-38-01.19] <i>This credit has not been extended to date.</i>
Property Tax	Motor vehicles are exempt from property tax if properly registered in North Dakota.